



## FORM 706ME-EZ

2007

MAINE REVENUE SERVICES  
ESTATE TAX INFORMATION RETURN  
FOR LIEN DISCHARGE

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FOR ESTATES OF DECEDENTS DYING DURING CALENDAR YEAR 2007  
WITH GROSS ESTATES PLUS PRIOR TAXABLE GIFTS LESS THAN \$1,000,000

## STEP 1

Estate of:

First Name M.I. Last Name  
 Social Security Number (SSN) Date of Death: MM DD YY

Domicile at Date of Death:

Street Address  
 City/Town State ZIP Code County

Personal Representative or Person in Possession of Decedent's Property:

First Name M.I. Last Name  
 Personal Representative's SSN Telephone Number  
 Personal Representative's Mailing Address  
 City/Town State ZIP Code

## STEP 2

Authorization is granted to the representative listed below to receive copies of confidential tax information under 36 M.R.S.A. § 191 and to act as the estate's representative before Maine Revenue Services.

Firm Name  
 Contact Person: First Name M.I. Last Name  
 Contact Person Mailing Address  
 City/Town State ZIP Code Telephone Number

## STEP 3

Decedent's Maine Residency Status (check one) ☐ Resident ☐ Nonresident

## STEP 4

If federal Form 706 is required to be filed for the estate, DO NOT COMPLETE THIS FORM. Use Form 706ME.

1. Did the decedent make any gifts in excess of the applicable annual exclusion from gift tax after December 31, 1976? .....1. ☐ Yes ☐ No
- 1a. If Yes, enter amount: \$ ..... Was a federal gift tax return filed? .....1b. ☐ Yes ☐ No
2. Does the decedent have a surviving spouse? .....2. ☐ Yes ☐ No
- 2a. If Yes, enter Name: ..... and SSN .....
3. Enter the amount from Worksheet, column B, line 13 (see instructions) .....3. .... .00

THE PERSONAL REPRESENTATIVE IS PERSONALLY LIABLE FOR ANY TAX DUE IF IT IS LATER DETERMINED THAT MAINE ESTATE TAX LIABILITY EXISTS

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

(Signature of Personal Representative) - REQUIRED

(Date)

(Signature of Preparer other than Personal Representative)

(Preparer's SSN or PTIN)

(Date)

(Firm's Name (or yours if self-employed) )

(Preparer's Address)

(Preparer's Telephone Number)

## INSTRUCTIONS

## MAINE ESTATE TAX INFORMATION RETURN FOR LIEN DISCHARGE

**IF THE GROSS VALUE OF THE ESTATE PLUS PRIOR TAXABLE GIFTS IS \$1,000,000 OR GREATER, OR IF A FEDERAL FORM 706 IS REQUIRED, YOU CANNOT USE FORM 706ME-EZ. YOU MUST FILE MAINE FORM 706ME.**

**Note:** 1) The value of the gross estate of the decedent is the value at the time of death of all property, real or personal, tangible or intangible, wherever situated. Gross estate value is not the same as the probate estate value.

2) Prior taxable gifts is the total value of gifts made by the decedent during his or her lifetime in excess of the annual exclusion from gift tax.

The following documents must be included with Form 706ME-EZ:

- A copy of the Certificate of Discharge of Estate Tax Lien containing a description of the property.
- A copy of the appraisals or documentation of fair market value at the time of death. Provide a list and description of assets.
- A completed worksheet for Form 706ME-EZ, Line 3.

## SPECIFIC LINE INSTRUCTIONS

**Step 1** Enter all required information. Failure to fully complete this section will delay the processing of the return. If a personal representative has not been appointed, qualified and acting in the United States, every person in actual or constructive possession of any property of the decedent is considered a personal representative and must file a return, if required by law. A personal representative can also be known as an executor or any other individual legally responsible for administration of the estate. If there is more than one personal representative, fill in the information for one and attach a schedule listing all personal representatives.

**Step 2** This section must be completed if you choose to have copies of confidential tax information sent to anyone other than the personal representative.


**Step 3** Check the appropriate box for the decedent's residency status at the time of death. See Maine "Guidance to Residency Status" at [www.maine.gov/revenue/incomeestate/guidance/homepage.htm](http://www.maine.gov/revenue/incomeestate/guidance/homepage.htm).

**Step 4**

**Line 1a** Enter value of gifts in excess of the applicable annual exclusion from gift tax made by the decedent and indicate if any federal gift tax returns have been filed on behalf of the decedent.

**Line 3** Enter the gross value of the estate from column B, line 13 of the worksheet. If column B, line 13 of the worksheet is \$1,000,000 or greater, you cannot use Form 706ME-EZ; you must file Form 706ME.

**SIGNATURE:** A personal representative of the decedent is required to sign this return. Failure to do so will result in the return being rejected, further delaying its processing.

Worksheet for Form 706ME-EZ, Line 3			
This worksheet must be completed or Form 706ME-EZ will not be processed (Attach a detailed description of all assets including fair market value)			
Line Number	Gross Estate	Value	
		Column A Portion in Maine	Column B Everywhere
1	Real Estate		
2	Stocks and Bonds		
3	Mortgages, Notes and Cash		
4	Insurance on the Decedent's Life (attach Form(s) 712)		
5	Jointly Owned Property		
6	Other Miscellaneous Property		
7	Transfers During Decedents's Life ( include revocable trust(s))		
8	Powers of Appointment		
9	Annuities/Retirement Assets		
10	Trusts or Pass-through Interest		
11	Maine Elective Property 		
12	Taxable Portion of Gifts Shown on page 1, line 1a		
13	Total Gross Estate (add lines 1 through 12 and enter the total from column B on page 1, line 3)		
14	Marital Deductions		



**Maine Elective Property** is property designated by the predeceased spouse as Maine QTIP property. Maine Elective Property is valued at the date of death of the surviving spouse. For more information on Maine QTIP property and Elective Property, see [www.maine.gov/revenue/incomeestate/estate/estate.htm](http://www.maine.gov/revenue/incomeestate/estate/estate.htm).



**MAIL TO: MAINE REVENUE SERVICES, P.O. BOX 1068, AUGUSTA, ME 04332-1068**